S2860-1

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip[gas, electr[rvice, includ[any munic[, wa-ter, h[lic in its pr[vided in this[con-sumer[gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of [c sports provided club m[

There is h[percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, [musement enterprises operated or[the state of Iowa, such tax to be coll[rator in the same manner as is prov[ion of taxes upon the gross receipts of tickets or admission as provided in this section.

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1985

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

13-021
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1985

Computed tax during the first quarter of 1985 amounted to $132,409,853, however, this is not comparable to the same quarter in 1984 due to the exclusion of late filers. A comparison of computed tax when late filers are excluded from both quarters shows a total of $129,595,796 for the March 1985 quarter and $131,639,349 for March 1984, a decrease of $2,043,553 (1.56%). The same comparison is made for the number of businesses which totalled 94,398 for the quarter ending March 1985. When the late filers are excluded from both quarters, the number of businesses are 85,747 and 86,384 for 1985 and 1984, respectively. This provides a decrease of 637 businesss or 0.74 percent for the remaining business groups.

Computed Tax by Business Group

During the first quarter of 1985, the General Merchandise Group showed the largest increase in computed tax with a 7.72 percent increase. The Specialty Retail Group followed with a 2.03 percent increase. Three business groups reported an increase in the number of filers. The General Merchandise and Utilities Groups showed the largest increases with 3.48 percent and 3.41 percent respectively, while the Building Materials (-4.88 percent) and Motor Vehicle (-4.64 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 84	# Bus. Mar. 85	% Change # Bus.	Computed Tax Mar. 84	Computed Tax Mar. 85	% Change Computed Tax
Nonresidents	45	57	26.67%	$ 34,105	$ 62,966	84.63%
Utilities	2,318	2,397	3.41	30,476,205	29,949,120	-1.73
Building Materials	2,687	2,556	-4.88	5,568,101	5,247,068	-5.77
General Merchandise	1,469	1,520	3.48	11,969,847	12,893,036	7.72
Food Dealers	2,280	2,220	-2.64	6,515,903	6,532,134	0.25
Motor Vehicle	5,715	5,450	-4.64	7,921,214	7,525,465	-5.00
Apparel	2,411	2,320	-3.78	4,051,201	4,034,055	-0.43
Home Furnishings	2,933	2,912	-0.72	4,680,405	4,403,754	-5.91
Eating and Drinking	6,844	6,781	-0.92	11,676,717	11,539,094	-1.18
Specialty Retail	15,386	15,367	-0.13	10,057,241	10,260,921	2.03
Services	25,669	25,795	0.49	15,296,867	15,374,010	0.51
Wholesale Goods	8,547	8,311	-2.77	16,547,972	14,816,178	-10.47
Miscellaneous	10,080	10,061	-0.19	6,843,571	6,957,995	1.67
Late Filers	2*	8,651	*	901	2,814,057	*
TOTALS	86,386	94,398	*	$131,640,250	$132,409,853*	*

* State totals are not directly comparable to previous quarter due to exclusion of late filers in the March 1984 quarter.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1985

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	126	1.57%	$ 925,038	6.09%
Building Materials	173	2.15	102,808	0.68
General Merchandise	13	0.16	421,032	2.77
Food Dealers	20	0.25	8,328	0.05
Motor Vehicle	117	1.46	118,978	0.78
Apparel	54	0.67	37,747	0.25
Home Furnishings	223	2.77	376,058	2.48
Eating and Drinking	26	0.32	13,026	0.09
Specialty Retail	634	7.89	1,022,493	6.73
Services	1,155	14.37	2,192,947	14.44
Wholesale Goods	2,408	29.95	3,977,240	26.18
Miscellaneous	2,573	32.01	5,775,871	38.03
Late Filers(1)	517	6.43	217,950	1.43
TOTAL	8,039	100.00%	$15,189,516	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1984 and 1985

Use Tax	March 1984	March 1985	% Change
Retailers			
Number of Returns	7,240	8,039	(1)
Computed Tax	$ 13,504,646	$ 15,189,516	(1)
Motor Vehicle*			
Number of Returns	120,821	118,242	-2.14
Computed Tax	$ 18,971,875	$ 18,458,583	-2.71
Consumers			
Number of Returns	4,719	4,845	2.67
Computed Tax	$ 4,495,780	$ 4,977,718	10.72

*Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt

(1) Totals are not directly comparable to previous quarter due to exclusion of late filers in March 1984.

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	57	$1,574,105	$62,966	.05%
ADAIR COUNTY				
GREENFIELD*	125	$4,836,761	$193,465	.15%
ADAIR	50	$1,638,731	$65,499	.05%
STUART	25	$587,825	$23,513	.02%
BRIDGEWATER	21	$259,256	$10,325	.01%
FONTANELLE	37	$354,508	$14,180	.01%
ORIENT	22	$145,402	$5,817	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	69	$269,354	$10,775	.01%
* TOTAL COUNTY *	349	$8,091,837	$323,574	.24%
ADAMS COUNTY				
CORNING*	115	$3,281,888	$131,229	.10%
PRESCOTT	14	$95,890	$3,836	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	52	$206,211	$8,247	.01%
* TOTAL COUNTY *	181	$3,583,989	$143,312	.11%
ALLAMAKEE COUNTY				
WAUKON*	188	$5,733,809	$229,349	.17%
LANSING	64	$1,101,418	$44,061	.03%
POSTVILLE	90	$4,473,006	$178,862	.14%
NEW ALBIN	30	$465,490	$18,621	.01%
HARPERS FERRY	24	$127,629	$5,112	.00%
NON-PERMIT	1	$1,143	$46	.00%
OTHER	128	$913,826	$36,551	.03%
* TOTAL COUNTY *	525	$12,816,521	$512,602	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	279	$9,854,293	$394,016	.30%
CINCINNATI	15	$62,382	$2,494	.00%
MORAVIA	41	$241,229	$9,647	.01%
MOULTON	33	$401,111	$15,954	.01%
MYSTIC	20	$94,120	$3,765	.00%
NON-PERMIT	1	$1,858	$74	.00%
OTHER	123	$1,134,542	$45,334	.03%
* TOTAL COUNTY *	512	$11,789,535	$471,284	.36%
AUDUBON COUNTY				
AUDUBON*	157	$5,478,759	$219,120	.17%
EXIRA	49	$530,180	$21,200	.02%
KIMBALLTON	25	$272,670	$10,905	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	79	$381,377	$15,189	.01%
* TOTAL COUNTY *	310	$6,662,986	$266,414	.20%
BENTON COUNTY				
BELLE PLAINE	122	$3,893,240	$155,723	.12%
VINTON*	214	$7,446,125	$297,849	.22%
BLAIRSTOWN	44	$879,661	$35,185	.03%
SHELLSBURG	26	$331,954	$13,276	.01%
VAN HORNE	33	$479,695	$19,184	.01%
ATKINS	31	$319,910	$12,796	.01%
GARRISON	22	$112,505	$4,501	.00%
KEYSTONE	32	$999,577	$39,983	.03%
MT AUBURN	13	$86,337	$3,455	.00%
NEWHALL	33	$602,513	$24,101	.02%
NORWAY	22	$582,598	$23,305	.02%
URBANA	20	$124,451	$4,979	.00%
WALFORD	12	$188,191	$7,529	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	139	$578,878	$23,149	.02%
* TOTAL COUNTY *	763	$16,625,635	$665,015	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,884	$112,114,026	$4,483,454	3.39%
CEDAR FALLS	850	$39,305,706	$1,571,501	1.19%
EVANSDALE	96	$1,511,350	$60,039	.05%
ELK RUN HTS	13	$136,581	$5,463	.00%
HUDSON	61	$1,208,730	$48,351	.04%
LA PORTE CITY	100	$1,628,903	$65,138	.05%
DUNKERTON	31	$273,136	$10,918	.01%
JANESVILLE	15	$152,956	$6,118	.00%
GILBERTVILLE	29	$243,237	$9,728	.01%
RAYMOND	16	$153,706	$6,132	.00%
NON-PERMIT	13	$46,607	$1,864	.00%
OTHER	108	$821,956	$32,878	.02%
* TOTAL COUNTY *	3,216	$157,596,894	$6,301,584	4.76%
BOONE COUNTY				
BOONE*	417	$15,908,814	$636,278	.48%
MADRID	77	$2,164,814	$86,592	.07%
OGDEN	78	$1,503,345	$60,137	.05%
BOXHOLM	15	$154,631	$6,187	.00%
PILOT MOUND	10	$67,624	$2,705	.00%
NON-PERMIT	1	$1,298	$52	.00%
OTHER	140	$885,268	$35,411	.03%
* TOTAL COUNTY *	738	$20,685,794	$827,362	.62%
BREMER COUNTY				
WAVERLY*	291	$12,642,559	$505,494	.38%
SUMNER	107	$2,548,026	$101,919	.08%
TRIPOLI	62	$1,102,647	$44,108	.03%
DENVER	73	$1,260,344	$50,416	.04%
JANESVILLE	26	$376,059	$15,015	.01%
READLYN	43	$696,601	$27,864	.02%
FREDERIKA	10	$40,827	$1,634	.00%
PLAINFIELD	23	$338,560	$13,541	.01%
NON-PERMIT	2	$6,178	$248	.00%
OTHER	133	$1,194,998	$47,800	.04%
* TOTAL COUNTY *	770	$20,206,799	$808,039	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	270	$9,140,275	$365,499	.28%
JESUP	84	$1,886,344	$75,457	.06%
FAIRBANK	46	$895,116	$35,805	.03%
HAZLETON	41	$388,487	$15,538	.01%
LAMONT	28	$259,207	$10,367	.01%
WINTHROP	47	$545,496	$21,745	.02%
AURORA	14	$93,659	$3,745	.00%
BRANDON	24	$150,790	$6,032	.00%
QUASQUETON	15	$80,485	$3,219	.00%
ROWLEY	15	$87,352	$3,493	.00%
NON-PERMIT	1	$195	$8	.00%
OTHER	157	$1,144,878	$45,781	.03%
* TOTAL COUNTY *	742	$14,672,284	$586,689	.44%
BUENA VISTA COUNTY				
STORM LAKE*	391	$19,395,809	$775,732	.59%
ALTA	76	$1,927,700	$77,106	.06%
ALBERT CITY	40	$632,871	$25,295	.02%
MARATHON	17	$305,200	$12,207	.01%
NEWELL	48	$925,351	$37,014	.03%
SIOUX RAPIDS	57	$1,333,166	$53,325	.04%
LAKESIDE	12	$109,979	$4,399	.00%
REMBRANDT	21	$104,182	$4,167	.00%
LINN GROVE	15	$50,330	$2,013	.00%
NON-PERMIT	1	$263	$11	.00%
OTHER	92	$522,959	$20,917	.02%
* TOTAL COUNTY *	770	$25,307,810	$1,012,186	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$995,035	$39,799	.03%
GREENE	71	$1,686,388	$67,425	.05%
PARKERSBURG	90	$1,619,931	$64,799	.05%
SHELL ROCK	65	$836,183	$33,448	.03%
ALLISON*	65	$2,991,627	$119,666	.09%
APLINGTON	48	$931,112	$37,245	.03%
DUMONT	38	$705,444	$28,214	.02%
NEW HARTFORD	28	$266,783	$10,663	.01%
AREDALE	10	$74,133	$2,942	.00%
BRISTOW	11	$53,426	$2,139	.00%
NON-PERMIT	1	$1,110	$44	.00%
OTHER	130	$773,427	$30,936	.02%
* TOTAL COUNTY *	617	$10,934,599	$437,320	.33%
CALHOUN COUNTY				
LAKE CITY	97	$2,485,158	$99,411	.08%
MANSON	86	$2,121,932	$84,879	.06%
ROCKWELL CITY*	117	$3,072,915	$122,915	.09%
LOHRVILLE	34	$143,770	$5,752	.00%
POMEROY	44	$641,298	$25,650	.02%
FARNHAMVILLE	26	$948,900	$37,958	.03%
NON-PERMIT	0	$0	$0	.00%
OTHER	87	$255,105	$10,199	.01%
* TOTAL COUNTY *	491	$9,669,078	$386,764	.29%
CARROLL COUNTY				
CARROLL*	385	$18,410,705	$736,392	.56%
COON RAPIDS	73	$1,586,583	$63,462	.05%
MANNING	81	$1,977,003	$79,059	.06%
BREDA	42	$590,677	$23,629	.02%
GLIDDEN	45	$1,558,168	$62,328	.05%
ARCADIA	23	$416,059	$16,643	.01%
DEDHAM	19	$241,239	$9,649	.01%
HALBUR	16	$444,181	$17,766	.01%
TEMPLETON	26	$268,069	$10,723	.01%
NON-PERMIT	1	$697	$31	.00%
OTHER	102	$489,877	$19,595	.01%
* TOTAL COUNTY *	813	$25,983,258	$1,039,277	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	345	$13,487,196	$539,041	.41%
ANITA	68	$889,328	$35,574	.03%
GRISWOLD	73	$1,430,307	$57,209	.04%
LEWIS	31	$157,518	$6,301	.00%
CUMBERLAND	23	$251,712	$10,053	.01%
MASSENA	32	$498,497	$19,932	.02%
WIOTA	11	$93,028	$3,721	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	98	$783,853	$31,353	.02%
* TOTAL COUNTY *	681	$17,591,439	$703,184	.53%
CEDAR COUNTY				
TIPTON*	176	$4,813,519	$192,537	.15%
DURANT	87	$1,753,304	$70,108	.05%
MECHANICSVILLE	38	$489,818	$19,593	.01%
WEST BRANCH	77	$930,326	$37,213	.03%
CLARENCE	55	$682,281	$27,277	.02%
LOWDEN	48	$965,664	$38,622	.03%
STANWOOD	40	$696,568	$27,863	.02%
BENNETT	31	$317,421	$12,673	.01%
NON-PERMIT	1	$2,137	$86	.00%
OTHER	145	$881,885	$35,243	.03%
* TOTAL COUNTY *	698	$11,532,923	$461,215	.35%
CERRO GORDO COUNTY				
MASON CITY*	944	$53,174,216	$2,126,968	1.61%
CLEAR LAKE	293	$11,095,100	$443,721	.34%
VENTURA	22	$132,194	$5,284	.00%
ROCKWELL	40	$416,848	$16,676	.01%
MESERVEY	18	$116,192	$4,646	.00%
PLYMOUTH	11	$188,859	$7,554	.01%
SWALEDALE	17	$106,054	$4,245	.00%
THORNTON	25	$230,211	$9,206	.01%
NON-PERMIT	13	$148,352	$5,935	.00%
OTHER	127	$1,320,475	$52,817	.04%
* TOTAL COUNTY *	1,510	$66,928,501	$2,677,052	2.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	274	$11,405,637	$456,166	.34%
MARCUS	69	$1,228,208	$49,129	.04%
AURELIA	55	$626,600	$25,060	.02%
CLEGHORN	13	$158,943	$6,358	.00%
MERIDEN	12	$81,937	$3,278	.00%
QUIMBY	24	$672,945	$26,919	.02%
WASHTA	14	$43,777	$1,750	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	103	$684,388	$27,377	.02%
* TOTAL COUNTY *	564	$14,902,435	$596,037	.45%
CHICKASAW COUNTY				
NEW HAMPTON*	190	$6,463,664	$258,528	.20%
NASHUA	72	$1,456,959	$58,280	.04%
FREDERICKSBURG	58	$1,020,403	$40,815	.03%
LAWLER	35	$637,119	$25,485	.02%
ALTA VISTA	20	$295,935	$11,837	.01%
IONIA	17	$199,767	$7,990	.01%
NON-PERMIT	3	$36,302	$1,453	.00%
OTHER	123	$531,982	$21,278	.02%
* TOTAL COUNTY *	518	$10,642,131	$425,666	.32%
CLARKE COUNTY				
OSCEOLA*	199	$7,166,892	$286,675	.22%
MURRAY	29	$264,091	$10,565	.01%
WOODBURN	10	$50,821	$2,033	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	55	$391,644	$15,665	.01%
* TOTAL COUNTY *	293	$7,873,448	$314,938	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1985

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	504	$20,850,869	$833,813	.63%
EVERLY	36	$1,100,283	$44,012	.03%
PETERSON	36	$341,488	$13,635	.01%
DICKENS	11	$104,435	$4,177	.00%
FOSTORIA	11	$133,451	$5,337	.00%
GREENVILLE	10	$13,179	$528	.00%
ROYAL	25	$197,240	$7,889	.01%
WEBB	18	$176,691	$7,067	.01%
NON-PERMIT	7	$6,464	$258	.00%
OTHER	85	$442,318	$17,688	.01%
* TOTAL COUNTY *	743	$23,366,418	$934,404	.71%
CLAYTON COUNTY				
ELKADER*	110	$4,218,285	$168,733	.13%
GUTTENBERG	94	$2,025,294	$80,974	.06%
MONONA	83	$1,706,052	$68,236	.05%
STRAWBERRY PT	74	$1,167,230	$46,689	.04%
EDGEWOOD	42	$879,708	$35,189	.03%
GARNAVILLO	43	$588,365	$23,538	.02%
MARQUETTE	21	$93,129	$3,725	.00%
MCGREGOR	64	$612,338	$24,489	.02%
FARMERSBURG	16	$185,035	$7,402	.01%
LUANA	18	$169,389	$6,776	.01%
VOLGA CITY	21	$142,280	$5,689	.00%
NON-PERMIT	2	$4,573	$183	.00%
OTHER	163	$1,232,323	$49,287	.04%
* TOTAL COUNTY *	751	$13,024,001	$520,856	.39%